

Revised 08-21-06

**Office of Special Education and
Early Intervention Services**

**IDEA (2004) Mandated Activities Project
Guidelines**

*Accountability and improvement can be effectively woven.
-Michael Fullin*

CONTENTS

Overview	Page 3
Expectations for All Mandated Activities Projects	Pages 3-4
Standards for Fiscal Management	Pages 3-7
Other Requirements	Pages 7-8

IDEA (2004) Mandated Activities Projects (MAPs)

OVERVIEW:

The Individuals with Disabilities Education Act (IDEA 2004) allocates funds under Part B for students with disabilities 3 through 21 years old. A majority of the funds, approximately 90%, are disseminated to school districts for programs and services for children and youth with disabilities under Part B. A percentage of the total grant award is used for state level administrative activities and special initiatives to address statewide and federal priorities. These initiatives are referred to as IDEA (2004) Mandated Activities Projects (MAPs).

Purpose: The purpose is to support mandated activities regarding policy, compliance, and federal regulations. The IDEA (2004) Part B activities target improving the achievement of students with disabilities and/or supporting high priority schools.

EXPECTATIONS FOR ALL MANDATED ACTIVITIES PROJECTS

Application Process: Every project must complete and submit an application by October 1 of every fiscal year and be approved for the new year's funds. Applications are reviewed for project outcomes, activities, and timelines in connection with budget expenditures. Application approval is contingent upon a recommendation for approval from the MAPs team. Grant application concerns are resolved by the MAPs team in collaboration with the project director.

Continuation of Project/Funding: On a yearly basis, the Office of Special Education and Early Intervention Services (OSE/EIS) reviews project efforts regarding project funding. Required written progress reports are studied for adherence to project outcomes including the activities timelines.

Amendments: An amendment is a report of a programmatic or financial change. Amendments or revisions to the application may affect the budget or project designs. Parts 3, 4, 5, and 6 of the application may be involved in the amendment process. Only the applicable parts must be submitted to the OSE/EIS for review and approval.

An amendment must be submitted if:

1. the project design (Part 6) is modified from your current approved application. Include a revised budget page (Part 4) if a modification to your project design has caused your budget line items to change.
2. the budget page (Part 4) changes, to reflect all line item changes at mid-year (March 31) and the end of the year (September 30). Line item changes reflect dollar amounts that have increased or decreased by 10% from the last approved budget. Include a written rationale as to the budget changes. The OSE/EIS may request budget reports more frequently as deemed necessary.

Report Requirements: Grantees are required to submit reports twice a year; a mid-year progress report with an updated expenditure report (April 30) and an end of the year progress report with a year-end expenditure report, which will serve as the final report (November 30). The end of the year progress report summarizes the project's activities and outcomes for the year, with the expenditure report reflecting the grant expenses incurred throughout the year. The year end progress reports will be due 60 days after the project completion, the same time the DS-4044 is submitted to the Office of Financial Management and Administrative Services.

Fiscal Agent Accountability: The grant recipient is the fiscal agent. The fiscal agent is responsible for establishing and maintaining fiscal control adhering to the code of Federal Regulations and accounting procedures as defined in the Michigan General Accounting Manual.

Please refer to the enclosed document titled, Roles and Responsibilities of IDEA (2004) Mandated Activities Administrators.

STANDARDS FOR FISCAL MANAGEMENT

The OSE/EIS oversees and guides the project, evaluates the progress reports, confirms the outcomes for the next reporting period, and makes recommendations to the project director.

All projects must submit a yearly application, which includes a budget and narrative. The budget narrative detail all project costs, including staff salaries along with the full-time equivalency (FTE), fringe benefits, purchased services, rent, utilities, equipment, travel expenses and indirect costs. The IDEA (2004) MAPs are subject to program fiscal reviews that study the programmatic and fiscal aspects of the grant.

Standards: The following standards are used in all IDEA (2004) mandated activities to determine if costs are appropriate:

- Allowable
- Reasonable, and
- Allocable

(See Appendix A)

Other Standards:

- Three-day Cash Rule - funds must be spent by grantees (districts, non-profits, universities) within 72 hours of the department drawing them down from the USDE GAPS system. The department will no longer allow 30-day cash advances for ongoing programs. Thirty-day cash advances may be permitted for new one-time federal grant programs at the discretion of program management.
- Staff qualifications should be commensurate with the work assignments and the level of required leadership.
- Non-special education personnel may be funded when the grant's project outcomes include general education involvement or a particular professional expertise outside of the area of special education.
- Reimbursement Rate: Expenses for travel, meals, etc. will follow the school district's policy for reimbursement rates. Agencies/organizations will use the reimbursement policy of the Michigan Department of Education (MDE).

Travel - Out-of-State: Approval criteria for out-of-state travel:

- The project staff person is scheduled to provide a demonstration/presentation at an out-of-state conference or workshop.
- The project staff person needs the training program. This particular training cannot be obtained in state, or can be obtained more economically out-of-state. The acquired skills are necessary to meet project outcomes.
- The project staff person(s) needs the skills to meet project outcomes.
- Professional development activities provided at seminars, conferences, and workshops are critical for project outcomes.
- All out-of-state travel requires prior approval by the OSE/EIS. A written statement of rationale is required, including an estimate of expenditures and dates of departure and return.

Travel - In-State: Approval criteria for in-state travel:

- Project staff provide technical assistance to project participants as specified by project outcomes.
- Project staff conduct seminars, workshops or demonstrate the project as specified by project outcomes.
- The project staff person(s) needs the skills to meet project outcomes.
- All other travel for the purpose of attendance at meetings, inservices, or workshops is approvable, when it can be demonstrated the activity is an enhancement to the project.

Telephone: If telephone charges are specifically tied to your project outcomes, it should be part of your project's costs. Other telephone charges should be included in your direct costs.

Rent: Rent may be charged to the grant and is considered a direct cost. School districts who are the fiscal agents usually provide space at net cost or contribute office space as an in-kind contribution. If a school district identifies space in a building it does not own, rent may be charged to the grant. Non-profit and for profit organizations rent space to operate the grant. If this space is also used for non-grant related activities, rent charged to the grant is pro-rated. Rent costs may be charged to the grant provided the rent does not exceed the average cost of rented office space in the geographical area where the project is located.

Indirect Costs: Indirect costs may be charged to the grant by both school districts and organizations. Specific indirect cost rates for school districts are determined yearly by the Office of Financial Management and Administrative Services. The recipient, if a school district, must use its restricted federal indirect cost rate. Nonprofit and profit organizations are asked to contact the OSE/EIS, Federal Grant Unit at (517) 373-2949 for assistance in determining an indirect rate. Universities are limited to an eight percent (8%) indirect rate. Since organizations and public agencies do not have special education program and service expenses, they are subject to another formula to determine an acceptable indirect cost rate. Operation and maintenance costs that are not directly charged to the grant make up the indirect cost pool. The special education federal restricted indirect cost rate is based on the ratio of direct costs to indirect costs. The OSE/EIS will assist organizations and public agencies to determine an indirect cost rate.

Stipends and Fees:

1. Fees or honorariums for guest speakers and experts to assist with the project may not exceed \$800.00 per day without prior approval from the OSE/EIS grant manager. A written statement of rationale is required when the anticipated fee exceeds \$800.00 per day.
2. Stipends for any grant reading affiliated with the project is not an allowable expenditure. Meals and travel expenses for grant readers are reimbursable at the ISD or state rate.

Publications and Subscriptions: Publications and subscriptions that cannot be obtained at a library or shared with another project and are critical for the project's outcomes are an allowable cost.

Supplies and Materials: This includes consumable items and equipment under \$500.00 that are directly related to the purpose of the project.

Capital Outlay: Equipment is commonly referred to as capital outlay. This includes non-consumable goods like equipment and furniture that is valued at \$500.00 or more. Furniture, such as desks, storage and file cabinets, is usually not allowable capital outlay since these items are ordinarily available in school buildings and organizations. Equipment such as movie projectors, camcorders, televisions, and computers are ordinarily not allowable unless it is proven that such equipment is essential to the project's outcomes. Prior approval from the OSE/EIS grant manager is required for all capital outlay.

At the closing of a grant, the grantee will be required to generate a complete list of all equipment purchased with grant funds. The OSE/EIS will review this list and determine which items, if any, must be returned.

Accommodation Language: The following statement has been reviewed and approved by the OSE/EIS as language that should be included on any letters, memorandums, or information sent out pertaining to meetings where the public is invited to attend:

"Persons with disabilities needing accommodations for effective participation in the meeting should contact _____, at (area code and phone number) ten calendar days in advance of the meeting to request mobility, visual, hearing, or any other form of assistance."

MDE Recognition: All publications pertaining to the IDEA (2004) MAPs must be coordinated with the OSE/EIS, which includes but is not limited to:

- news releases
- reports
- films
- brochures
- videos, cds, and dvds

Any project materials developed with funding from this grant **must** contain:

- MDE Logo
- State Board of Education Logo
- Disclaimer Statement
- Statement of Compliance with Federal Law
- List of current Board members and Ex-Officio members
- Cost per piece

Disclaimer Statement

"This project material was produced and distributed through an IDEA (2004) Mandated Activities Project for (title of project) awarded by the Michigan Department of Education. The opinions expressed herein do not necessarily reflect the position or policy of the Michigan Department of Education, State Board of Education or the U.S. Department of Education, and no endorsement is inferred. This document is in the public domain and may be copied for further distribution when proper credit is given. For further information or inquiries about this project, contact the Michigan Department of Education, Office of Special Education and Early Intervention Services, P.O. Box 30008, Lansing, Michigan 48909."

Statement of Compliance with Federal Law

"The Michigan Department of Education complies with all Federal laws and regulations prohibiting discrimination and with all requirements and regulations of the U.S. Department of Education."

OTHER REQUIREMENTS:

Personnel Policy: Fiscal agents other than school districts must have proof of a personnel accountability system and a policy governing personnel employed with grant funds. The accountability system must include a description of the time and activity reports used to verify staff's Full Time Equivalency (FTE) on the project. Included in the policy are regulations governing leave time, workday and other appropriate employee regulations.

Workshops, Seminars, etc.: Mandated Activities Projects should coordinate workshops, seminars, and conferences with other MDE sponsored activities. MAPs grantees may be required to: present/attend Council for Exceptional Children (CEC) Conference, write for MDE publications, and present at other statewide conferences upon request. Some grantees will be asked to provide data for the APR upon request. Some items (as listed above) will be expected but other requests may vary. This may include: dissemination at statewide conferences, SICC/SEAC presentations, written updates or reports and interacting with Stakeholder groups as needed.

Advisory Committees/Referent Groups: Advisory Committees or Referent Groups for IDEA (2004) MAPs contribute an expertise and perspective that assists the project in achieving its outcomes and activities. The IDEA (2004) Mandated Activities project director must submit the names and affiliations of Advisory Committee or Referent Group members to the OSE/EIS. The OSE/EIS may provide guidance to the project director regarding group membership.

The Advisory Committee/Referent Group expenses are limited to meals, mileage and lodging (when necessary). School districts, acting as fiscal agents, apply the mileage, meals, and lodging rate for their district. All others apply the state rates.

Audit: All federal grant projects must be audited in accordance with the MDE's Single Audit Requirements and Guidelines. It is incumbent upon the project to maintain records of costs and expenses, and to develop an employee accountability system consistent with these accounting requirements and standard accounting procedures.

The grantee will maintain a separate accounting of expenditures for this grant for each fiscal year it is awarded. Funds will only be requested as needed to meet immediate obligations and shall not be drawn for purposes other than those directly related to this grant. Normally acceptable accounting procedures will be used. The Agency's independent auditor will be made aware of the grant so that the auditor can review expenditures as required by federal single audit requirements. The auditor must review all contracts over \$25,000. Current employees of the MDE may not be employed or contracted under this grant. Expenses charged to this grant will not be charged to any other state or federal source and this grant will not be used to supplant mandated state or local costs.